SUBJECTS.

Dewan's reply .—The orders as they now stand *do* provide for the transfer of a Nirthal land to the head of poramboke, if, in the opinion of the Division Peishkar, it is deemed necessary to reserve such land for a public or communal purpose. The suggestion that a list should now be made out of all Nirthal lands and published is not considered a practicable one. The Peishkars tell me that the ryots generally know what the Nirthal lands are in each village and it is also open to the ryots to apply, in cases of doubt, for information to the village or taluk officers.

7. *Modification of the rules regarding the minimum rate of assessment fixed for puduval lands and the arrears of tax payable on such lands.*

Mr. Padmanabhan Parameswaran (Member, Pathanapuram Taluk) represented that the recent order of Government fixing a minimum assessment of 5 fanams per acre on puduval lands in the Quilon and Kottayam divisions operated harshly on the ryots. He said that the rate was being adopted by the Revenue department irrespective of the nature of the soil and the *tharam* put upon the lands at the settlement. The rule worked special hardship in the cases of old applications for the registry of puduval lands, as in those cases, even the back arrears, which were being recovered from 1066, were calculated at the enhanced rate. He observed that it could not have been the intention of Government to give the rule any retrospective effect so as to make it applicable even to back arrears. By the operation of the new rule, it was the poor ryots that suffered heavily. He therefore requested that the decision of Government might be favourably reconsidered and orders issued for lands being registered at the old rates of assessment, at least in the cases of poor people who applied for them for purposes of house-building.

Dewan's reply .—The five fanams minimum rate is considered reasonable and it will not be reduced. The question of back arrears, however, is a serious matter. It is one affecting the whole State. It cannot therefore be disposed of solely on the representations of one or two taluks. I shall call on all the Peishkars to report soon on the question, and, as soon as the reports are received, Government will pass orders on the question as reasonably as they can.

8. *Modification of the rules for the grant of remission of tax in cases of failure of crops.*

Mr. S. Subramonia Karayalan (Member, Shencottah Taluk) represented that the ryots experienced great hardship in the practical working of the remission rules. The difficulty was specially felt in cases in which there was only a partial failure of crops. In such cases, the ryots were at present seldom or never granted any remission, though the produce collected from the lands would

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